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May 28, 2012

Ashley Carter
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC, 20516

RE: Committee to Strengthen America, ID number C00492165

Dear Ms. Carter:

This letter serves as a response to your letter dated April 26, 2012 regarding the Committee to Strengthen America Year-End Report. We have addressed both items in your letter as follows:

- 1.As to the negative entry on Schedule B supporting Line 21(b), after careful review of the FEC's request for additional information, we believe that the previous description, "a refund of disbursement made on 4/8/11", is the most accurate and appropriate description of the transaction.
 - 2.Thank you for bringing to our attention the proper method of disclosure for contributions to federal candidates and committees. I have reviewed 2 U.S.C. sub-section 434(b) to determine the proper categorizations for our next, and all future filings.
- As always, please contact me if you need any additional information. I appreciate your diligence in assisting us with our compliance.

Very truly yours,

Robyn A. D. Ferdinand
Treasurer
